

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 05-030

TO: School District Superintendents, County School Superintendents, Principals, and Head Teachers
FROM: Philip Williams, Director of School Finance
DATE: February 14, 2005
SUBJECT: February 15, 2005 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The February 15, 2005 apportionment reports including the Sudden Growth Report (APOR 55-2) for your school district are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help viewing these reports please call your local Regional Training Center (RTC). The phone numbers for all Regional Training Centers can be found at <http://www.ade.az.gov/rtc>. Instructions and forms to request an advance of state aid based on need (not growth) are available on ADE's web site @ <http://www.ade.state.az.us/schoolfinance/Forms/DistCashAdv>.

The following items have been included in the February 15, 2005 APOR calculations:

- **ADMS data:** FY04 Student Detail data (or FY05 Student Detail data for Sudden Growth) successfully submitted and processed by ADE as of January 31, 2005. Contact Katherine van Mourik at 602.542.8797 or by email (kvanmou@ade.az.gov) if you have concerns regarding the counts used in the calculation.
- **Advance Based on 40th Day Growth:** Included for eligible districts submitting a signed growth request form found on ADE's web site at <http://www.ade.state.az.us/schoolfinance/Forms/GrowthForms/>. If your district submitted a form but did not receive growth reflected on page 2 of the APOR 55-1, it may be due to missing or late submitted Student Detail. Please review the FY05 ADMS46-1 and other related ADM reports to determine if all submitted data files processed successfully.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY05 40th day Student Detail data. SPED counts are based on FY05 100th Day data. ELL counts, however, are still based on estimates.
- **Rapid Decline:** Adjusted to 50% pursuant to Laws 2004, 2nd Regular Session, Chapter 278, Section 10 and updated based on FY05 Adopted or Revised submitted budgets. The Rapid Decline calculation can be found in Worksheet A (pg 1) of your Budget Worksheet File. In order to receive this increase, an additional allowable expense must be included on page 2 of 8 on your FY05 Revised Budget provided your ADM has decreased by at least 5% between FY03 and FY04.
- **FY05 Audit Expense adjustment:** Revised to reflect the FY03 Expenditures reported on your FY03 AFR provided you have budgeted for Audit Expenses in FY05 and have reported your FY03 actual expenses on Worksheet C of your FY05 Budget Worksheet file. Your Revised Budgets are checked monthly to verify inclusion of this budget item in FY05. Please check the submitted file status on your home page <http://www.ade.az.gov/districts>.
- **200th Day Calendar Adjustments:** These adjustments have been included for those entities with schools on a 200 day calendar. The base level amount is increased by 5% for the ADM calculated for 200 day calendar schools.

If you have any questions regarding the content of your reports please contact Bonnie Betz at 602.542.8253 or by email at bbetz@ade.az.gov. Any questions or concerns may also be emailed to the School Finance Inbox at schoolfinance@ade.az.gov.